ABSTRACT

MUHAMMAD FAHMI Analysis of Internal Control on Credit Sales to Minimize Bad Debts in PT.DIJ(led by Drs, Darmansyah, HS, Ak, MM, CISA). This study aims to determine the effectiveness of internal control over credit sales and billing in PT. DIJ. Samples of this study were selected using purposive sampling method. The number of samples of this research are 7 people who influence the research objectives of the total population 11 people PT.DIJ employees. From the research results obtained by the internal control questionnaires, suggests that the internal control over credit sales and billing in PT. DIJ based analysis methods champion, Guttman scale shows the value of an effective 61%.